PwC Plus Article

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European accounting enforcers to enhance transparency on COVID-19 impact

Steven Maijoor, Chair, said: This year’s enforcement priorities reflect the need for timely disclosures on how the financial performance, position and cash flows of issuers may be affected by the pandemic.

Schlagwörter

Climate Change, Compliance, Coronavirus (COVID-19), Enforcement, Financial Reporting, Finanzinstrumente, Finanzmarktstabilität, Goodwill, Halbjahresfinanzbericht, IAS 1, IAS 36, IFRS 16, IFRS 7, IFRS 9, Leasingnehmer, Liquiditätsrisiken, Sustainability Reporting, Transparenz, Wertminderung / Impairment (Vermögenswerte (IAS 36))

Themen

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